

OFFICIAL GAZETTE

GOVERNMENT OF GOA



EXTRAORDINARY

No. 3

GOVERNMENT OF GOA
Department of Power

Notification

2/23/93-Power

Read:- Government Notification No. 3/24/90-IND-Part (I) dated 30-9-1991 published in the Government Extraordinary Gazette Series I, No. 27 dated 3-10-1991.

In exercise of the powers conferred by section 23 read with section 51-A of the Indian Electricity Act, 1910 (Act 9 of 1910) and section 21 of the General Clauses Act, 1897 (Act 10 of 1897), the Government of Goa hereby rescinds the Government Notification No. 3/24/90-IND-Part(I) dated 30-9-1991, published in the Official Gazette, Series I, No. 27 dated 3-10-1991 (Extraordinary), with effect from 1-4-1995.

By order and in the name of the Governor of Goa:

R. T. Khorjuvèkar, Under Secretary (Power).

Panaji, 31st March, 1995.

Finance (Revenue & Control) Department

Notification

5/30/93-FIN (R&C)

In exercise of the powers conferred by sub-section

(Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends entry 85 of the Second Schedule appended to the said Act, as follows:—

In the Second Schedule appended to the said Act, in entry 85, in first proviso, after clause (iii), the following clause shall be inserted, namely:—

"(iii A) — In the case of large scale industry enjoying the benefit of five year exemption under entry 85 as it stood immediately prior to 1-10-1991, it shall continue to enjoy the exemption for the balance of the unexpired period of five years and on expiry of such period of five years, if the expiry date falls on or after 1-10-1991 and the industry has made substantial addition to the fixed assets during the period from 1-10-1991 to expiry of exemption, of not less than 75% of the value of fixed assets as on the date of production, for a further period of five years from such expiry date."

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp.).

LEGISLATURE SECRETARIAT

Notification

LA/B/844/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-95 is hereby published for general information in pursuance of the provisions of Rule 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1995.

THE GOA APPROPRIATION (VOTE ON ACCOUNT) BILL, 1995

(Bill No. 2 of 1995)

A Bill to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Goa for the services of a part of the financial year 1995-96.

Be it enacted by the Legislative Assembly of Goa, in the Forty-Sixth Year of the Republic of India as follows:—

1. *Short title.* — This Act may be called the Goa Appropriation (Vote on Account) Act, 1995.

2. *Withdrawal of Rs. 3,17,19,35,000 from and out of the Consolidated fund of the State of Goa for the financial year 1995-96.* — From and out of the Consolidated Fund of the State of Goa there may be withdrawn sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of three hundred seventeen crores nineteen lakhs and thirty five thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1995-96.

3. *Appropriation.* — The sums authorised to be withdrawn from and out of the Consolidated Fund of the State of Goa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See Sections 2 & 3)

No. of Demand	Services and purposes	Voted by Assembly	Sums not exceeding		Total
			3	4	
1	2		Rs.	Rs.	Rs.
1. State Legislature	20.67	1.66	22.33
— Governor (Appropriation)	...	—	—	18,67	18,67
2. Council of Ministers	23.33	—	23.33
3. Administration of Justice	76.00	—	76.00
4. Elections	15.00	—	15.00
5. Land Revenue	51.33	—	51.33
6. Stamps and Registration	16.00	—	16.00
7. State Excise	37.00	—	37.00
8. Sales Tax	29.33	—	29.33
9. Taxes on Vehicles	13.33	—	13.33
10. Other Taxes and Duties	5.33	—	5.33
11. Secretariat	1,15.00	—	1,15.00

1	2	3	4	5
		Rs.	Rs.	Rs.
—	Public Service Commission (Appropriation)	...	12,00	12,00
12.	District Administration	...	1,11,00	—
13.	Treasury and Accounts Administration	...	68.67	—
14.	Police	...	5,36,67	—
15.	Jails	...	26.33	—
16.	Supplies and Disposals	...	33	—
17.	Stationery and Printing	...	68.67	—
18.	Public Works	...	8,79,00	—
19.	Other Administrative Services	...	83,00	—
20.	Pension	...	5,00,00	—
21.	Miscellaneous General Services	...	33,01,67	—
22.	General Education	...	30,97,39	—
23.	Technical Education	...	6,24,33	—
24.	Sports and Youth Services	...	1,50,62	—
25.	Art and Culture	...	1,25,19	—
26.	Medical and Public Health	...	15,25,67	5,00
27.	Family Welfare	...	45,00	—
28.	Water Supply and Sanitation	...	15,17,00	—
29.	Housing	...	1,10,67	—
30.	Urban Development	...	1,83,53	—
31.	Information and Publicity	...	35,33	—
32.	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	...	26,95	—
33.	Labour and Employment	...	1,74,67	—
34.	Social Security and Welfare	...	2,31,94	—
35.	Nutrition	...	42,17	—
36.	Relief on account of Natural Calamities	...	35,37	—
37.	Agriculture	...	2,59,29	—
38.	Soil and Water Conservation	...	30,92	—
39.	Animal Husbandry	...	1,38,35	—
40.	Dairy Development	...	12,33	—
41.	Fisheries	...	99,39	—
42.	Forestry and Wild Life	...	1,54,09	—
43.	Food, Storage and Warehousing	...	13,16,50	—
44.	Agricultural Research and Education	...	24,00	—
45.	Cooperation	...	63,33	—
46.	Marketing and Quality Control	...	7,33	—
47.	Rural Employment	...	59,67	—
48.	Community Development and Panchayats	...	1,36,00	—
49.	Special Area Programme	...	70,33	—
50.	Major and Medium Irrigation	...	11,05,66	10,84
51.	Minor Irrigation	...	2,02,67	—
52.	Command Area Development	...	66,00	—
53.	Flood Control and Drainage	...	11,00	—
54.	Energy	...	47,22,00	47,22,00

1	2	3	4	5
		Rs.	Rs.	Rs.
56.	Village and Small Industries	... 1,85,35	—	1,85,35
57.	Industries	... 74,00	—	74,00
58.	Mining	... 8,00	—	8,00
59.	Ports and Lighthouses	... 50,67	—	50,67
60.	Roads and Bridges	... 10,50,00	—	10,50,00
61.	Road Transport	... 3,76,00	—	3,76,00
62.	Inland Water Transport	... 2,07,33	—	2,07,33
63.	Other Scientific Research	... 20,00	—	20,00
64.	Ecology and Environment	... 6,67	—	6,67
65.	Tourism	... 1,21,00	67	1,21,67
66.	Census, Surveys and Statistics	... 37,33	—	37,33
67.	Civil Supplies	... 12,67	—	12,67
68.	Other General Economic Services	... 7,67	—	7,67
—	Public Debt (Appropriation)	... —	41,65,64	41,65,64
69.	Loans and Advances to State Government Servants, etc.	... 1,28,00	—	1,28,00
GRAND TOTAL ...		2,46,74,37	70,44,98	3,17,19,35
Revenue ...		1,86,20,87	28,63,33	2,14,84,20
Capital, Public Debt and Loans and Advances		60,53,50	41,81,65	1,02,35,15

Financial Memorandum

Provision is made in this Bill to appropriate for certain services and purposes expressed in the Schedule during the Financial Year, 1995-96 a sum of Rs. 3,17,19,35,000 pending discussions and voting of the Demands for Grants for the year 1995-96 by the Legislative Assembly. The amount mentioned above consists of Rs. 2,14,84,20,000 on Revenue Amount and Rs. 1,02,35,15,000 on Capital Account including Loans and Advances.

This Bill is introduced in pursuance of article 206(1) of the Constitution of India, to provide for the Appropriation out of the Consolidated Fund of the State of Goa, of the monies required to meet the expenditure Charged on the Consolidated Fund of the State of Goa and the grants made in advance by the Goa Legislative Assembly in respect of the estimated expenditure of the Government of Goa for four months i. e. from April to July, 1995.

The Governor has in pursuance of article 207 of the Constitution of India recommended to the Legislative Assembly the introduction and consideration of the Bill.

Notification

LA/B/845/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-1995 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1995.

The Goa Administration of Evacuee Property (Amendment) Bill, 1995

(Bill No. 7 of 1995)

A

BILL

to provide for protection to mundkars against eviction from their dwelling houses which are vested in the Custodian of Evacuee Property and for granting them the right to purchase the same and for certain other matters.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Administration of Evacuee Property (Amendment) Act, 1995.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Goa, Daman and Diu Administration of Evacuee Property Act, 1964 (Act 6 of 1964) (hereinafter referred to as the 'principal Act'),—

(i) after clause (g), the following shall be inserted, namely:—

"(gg) "mundkar" means a mundkar as defined under the Goa, Daman and Diu Mundkars (Protection from Eviction) Act, 1975 (Act 1 of 1976);";

(ii) after clause (l), the following shall be inserted, namely:—

"(m) the words, terms and definitions not defined under the Act shall have the same meaning assigned to them under the Goa, Daman and Diu Mundkars (Protection from Eviction) Act, 1975 (Act 1 of 1976).".

3. *Amendment of section 3.*— In section 3 of the principal Act, after sub-section (1), the following shall be inserted, namely:—

"(1A) Notwithstanding anything contained in sub-section (1), the provisions of the Goa, Daman and Diu Mundkars (Protection from Eviction) Act, 1975 (Act 1 of 1976), for the time being in force, shall apply to evacuee properties vested in the Custodian under section

Statement of Objects and Reasons

The Goa, Daman and Diu Mundkars (Protection from Eviction) Act, 1975 (Act 1 of 1976) which provides for better protection to mundkars against eviction from their dwelling houses and for granting them the right to purchase the dwelling houses, has not so far been made applicable to the mundkars of the land vested in the Custodian of Evacuee Property under the Goa, Daman and Diu Administration of Evacuee Property Act, 1964. No doubt in the year, 1989, the provisions of Agricultural Tenancy Act which was not made applicable to evacuee property were made applicable and the tenant of evacuee property have been conferred a right to purchase their agricultural land. No benefits were conferred on the mundkars of evacuee property as conferred on the tenant of evacuee property.

Hence, it is proposed to extend the provision of Goa, Daman and Diu Mundkars (Protection from Eviction) Act, 1975 to the evacuee property vested in the Custodian of Evacuee Property so that the mundkars shall have right to purchase the dwelling house with reference to property vested in the Custodian of Evacuee Property.

This Bill seeks to achieve the above object.

Financial Memorandum

No financial implications are involved in the Bill.

Panaji,
28th March, 1995.

SHRI PRATAPSINGH RANE
Chief Minister

Assembly Hall,
Panaji,
29th March, 1995.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

(Annexure to Bill No. 7 of 1995)

The Goa Administration of Evacuee Property (Amendment) Bill, 1995

The Goa, Daman and Diu Administration of Evacuee Property Act, 1964

(Act No. 6 of 1964)

2. *Definition.*— In this Act, unless the context otherwise requires— Clause (g) "member of the family" of any person means any member of that family who is wholly dependant upon the earning of such person for the provision of the ordinary necessities of life or who shares with such person in the ordinary expenses of the household to which they jointly belong or who owns property or carries on business jointly with such person;

Clause (1) "unauthorised person" means any person (whether duly empowered in this behalf by the evacuee or otherwise) who after the relevant date, has been occupying, supervising or managing the property of an evacuee without the approval of the Custodian.

3. *Act to override other laws.*— (1) On and from the date of coming into force of the Goa Administration of Evacuee Property (Amendment) Act, 1989, the provisions of the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964), for the time being in force, shall apply in respect of agricultural land and tenancies created by the Custodian.

(2) The provisions of this section shall, save as otherwise expressly provided, have effect notwithstanding anything to the contrary contained in any instrument having effect by virtue of any such law".

Assembly Hall,
Panaji,

ASHOK B. ULMAN

Notification

LA/B/846/1994.

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-95 is hereby published for general information in pursuance of the provisions of Rule 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1995.

Financial Memorandum

The existing machinery would suffice for the implementation of the provisions of this Bill.

Panaji,

29th March, 1995.

SHRI SUBHASH SHIRODKAR

Minister for Transport

Assembly Hall,

Panaji,

29th March, 1995.

ASHOK B. ULMAN

Secretary to the Legislative Assembly of Goa.

Governor's recommendation under rule 207 of the Constitution.

In pursuance of Article 207 of the Constitution, the Governor of Goa recommended to the Legislative Assembly of Goa, the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 1995.

(Annexure to Bill No. 8 of 1995)

The Goa Motor Vehicles Tax (Amendment) Bill, 1995.

The Goa, Daman & Diu Motor Vehicle Tax Act, 1974

3. Levy of Tax:— (1) A tax shall be leviable on every motor vehicle used or kept for use in the Union territory at such rates not exceeding the rates specified in the Schedule to this Act, as the Government may, by notification in the Official Gazette, specify:

Provided that in the case of motor vehicles kept by a dealer in or manufactured of, such vehicles for the purpose of trade, the tax shall be payable by such dealer or manufacturer on such vehicles which under the rules made under the Motor Vehicles Act, 1939 have been permitted to be used on the road whether under a trade certificate or under a temporary registration:

Provided also that the Government may, in respect of any motor vehicle or class of vehicles prescribed by rule or order that tax in respect of such vehicle or class of motor vehicles shall be levied for periods less than quarter for which such vehicles or class of vehicles has been kept for use in the Union territory and whereupon tax shall be paid in respect of such vehicles or class of vehicles at such rate as may be prescribed for period less than a quarter, so however that it shall not proportionately be in excess of the annual rate.

(2) Except during any period for which the taxation authority has in the prescribed manner, certified that a motor vehicle was not used or kept for use in the Union territory, the registered owner or any person having possession or control of a motor vehicle of which the certificate of registration is current, shall for the purpose of this Act, be deemed to use or keep such vehicles for use in the Union territory.

(3) In the case of motor vehicle in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Goa, Daman and Diu and any other State Government the levy and collection of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the tax leviable under such arrangement shall not exceed the tax leviable under the Schedule.

Statement of Objects and Reasons

In respect of motor vehicles covered under National Permit Scheme or Scheme for National Permits for Tourist coaches, or in respect of vehicles for which any reciprocal arrangement exists between States, the quantum of tax payable by the vehicles coming from other States is determined as per the reciprocal arrangement or Scheme. Similarly, in some cases such as in the Scheme for National permits for tourist coaches, composite fee in lieu of all taxes prescribed are higher than the taxes payable under the Act.

This Bill seeks to implement the provisions of

Assembly Hall,

Panaji,

ASHOK B. ULMAN

Secretary to the Legislative

Notification

LA/B/847/1994.

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-95 is hereby published for general information in pursuance of the provisions of Rule 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1995.

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1995

(Bill No. 9 of 1995)

A

BILL

further to amend the Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1995.

(2) It shall be deemed to have come into force on the first day of January, 1994.

2. *Amendment of section 2.*— In section 2 of the Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991 (Goa Act 2 of 1992), for the words and figures "from the 1st day of January, 1991 to 31st day of December, 1993", the words and figures "from the 1st day of January, 1991 to 31st day of March, 1995" shall be substituted.

Statement of Objects and Reasons

It is proposed to retain the composition fee stipulated in the Goa Motor Vehicles (Taxation on Passengers and Goods) Act, 1991 (Goa Act 2 of 1992), for a further period upto 31st March, 1995.

This Bill seeks to achieve the above object.

Financial Memorandum

The existing machinery would suffice for the implementation of the provisions of this Bill.

Panaji, SHRI SUBHASH SHIRODKAR
29th March, 1995. Minister for Transport

Assembly Hall, ASHOK B. ULMAN
Panaji, Secretary to the Legislative
29th March, 1995. Assembly of Goa.

Governor's recommendation under rule 207
of the Constitution.

In pursuance of Article 207 of the Constitution,

lative Assembly of Goa, the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1995.

Notification

LA/B/848/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-1995 is hereby published for general information in pursuance of the provisions of Rule 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1995.

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1995

(Bill No. 10 of 1995)

A

BILL

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1995.

(2) It shall be deemed to have come into force on the 16th day of August, 1994.

2. *Amendment of section 3.*— In section 3 of the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), for sub-section (3), the following shall be substituted, namely:—

"(3) In case of passengers, luggage and goods carried by stage carriages and goods vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government and other State Governments or in respect of which any special Scheme has been formulated by the Central Government, the levy and payment of tax either in the form of composite fee or otherwise shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement or special Scheme:

Provided that the terms and conditions of every such reciprocal arrangement shall be published in the Official Gazette and a copy thereof shall be laid before the Legislative Assembly of Goa."

Statement of Objects and Reasons

In respect of motor vehicles covered under Na-

mits for Tourist Coaches or in respect of vehicles for which any reciprocal arrangement exists between States, the quantum of tax payable by the vehicles coming from other States is determined as per the reciprocal arrangement or Scheme. Similarly, in some cases such as the Scheme for National permits for tourist coaches, composite fee in lieu of all taxes prescribed are higher than the taxes payable under the Act.

This Bill seeks to implement the provisions of such Schemes or arrangements.

Financial Memorandum

The existing machinery would suffice for the implementation of the provisions of this Bill.

Panaji, SHRI SUBHASH SHIRODKAR
29th March, 1995. Minister for Transport

Assembly Hall, ASHOK B. ULMAN
Panaji, Secretary to the Legislative
29th March, 1995. Assembly of Goa.

Governor's recommendation under rule 207
of the Constitution.

In pursuance of Article 207 of the Constitution, the Governor of Goa recommended to the Legislative Assembly of Goa, the introduction and consideration of the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1995.

(Annexure to Bill No. 10 of 1995)

The Goa Motor Vehicles (Taxation on Passengers and Goods)
(Amendment) Bill, 1995

The Goa, Daman and Diu Motor Vehicles (Taxation
on Passengers and Goods) Act, 1974

The Goa Motor Vehicles (Taxation on Passengers and
Goods) (Amendment) Bill, 1995.

The Goa, Daman and Diu Motor Vehicles (Taxation on
Passengers and Goods) Act, 1974.

3. Levy of Tax on Passengers and Goods:- (1) on and from the date of the commencement of this Act there shall be levied and paid to the Government a tax—

(i) On all passengers and goods carried by stage carriages at such rate as would yield an amount equal to (Fifteen percentum) of the amount of fares and freights payable to the operator of a stage carriage:

Provided that if the operator levies and collects fares and freights inclusive of the tax under this sub-section, the operator shall pay to the Government on account of the tax (three-twenty-thirds) of the total amount of fares and freights inclusive of tax collected by him; and

(ii) on all goods transported by public carrier vehicles at the rate of five paise in the rupee on the freights payable to the operator of a public carrier vehicle:

Provided that if the operator levies and collects in respect of any goods transported freights, inclusive of the tax, under this sub-section, the operator shall pay to the Government on account of the tax, 4.75 per cent of the total amount of freights inclusive of tax collected by him:

Provided further that in respect of passengers, luggage or goods carried partly by rail and partly by road, the tax shall be in respect of the fare and freights chargeable for the distance covered by road only:

Provided further that no tax shall be payable under this Act on goods carried by Government vehicles and vehicles

Explanation.— (1) Where any fare or freight charged is a lumpsum paid by a person on account of a season ticket or as subscription or as Contribution for any privilege, right or facility which is combined with the right of such person being carried or his goods transported by a motor vehicle without any further payment or at a reduced charges on such amount as appears to the prescribed authority to be fair and equitable having regard to the fare or freight fixed by a competent authority under the Motor Vehicle Act, 1939 (Central Act 4 of 1939).

(2) Where passengers, luggage, or goods are carried by stage carriages or public carrier vehicles from any place outside Union territory to any place within the Union territory or from any place within the Union territory to any place outside the Union territory, or from any place outside the Union territory to any place outside the Union territory through the intervening territory of the Union territory, or from any place within the Union territory to any other place within the Union territory through the intervening territory of any other State, the tax shall be payable in respect of the fares and freights chargeable for the distance covered within the Union territory at the rate laid down in sub-section (1).

(3) In the case of passengers, luggage and goods carried by stage carriages and goods vehicle in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government and other State Government, the levy and payment of tax shall, notwithstanding anything contained in this Act, be in accordance with terms and conditions of such reciprocal arrangement:

Provided that the tax leviable and payable under any such arrangement shall not exceed the tax leviable and payable under this Act:

Provided further that the terms and conditions of every such reciprocal arrangement shall be published in the Official Gazette and a copy thereof shall be laid before the Legislative Assembly of Goa, Daman and Diu.

(4) In the determination of the amount of tax leviable and payable under this Act, amount less than three paise shall be disregarded and amount equal to or exceeding three paise shall be regarded as five paise.

Assembly Hall,
Panaji,
29th March, 1995.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Notification

LA/B/849/1994.

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-95 is hereby published for general information in pursuance of the provisions of Rule 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1995.

The Goa Sales Tax (Second Amendment)

Bill, 1995

(Bill No. II of 1995)

A

BILL

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Sales Tax (Second Amend-

(2) It shall come into force on 1st day of April, 1995.

2. Amendment of section 7.— In sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964),—

- (i) in clause (xiii), for the word "eight", the word "seven" shall be substituted;
- (ii) in clause (xxviii), for the word "seven", the word "eight" shall be substituted.

Statement of Objects and Reasons

The Finance Minister in his Budget proposal for the year 1995-96 has proposed to increase the general rate of tax on sales tax i. e. for commodities not covered by any of the Schedules appended to the Goa Sales Tax Act, 1964, from seven paise in a rupee to eight paise in a rupee.

This Bill seeks to achieve the above object.

Financial Memorandum

No financial implications are involved towards implementation of the provisions of this Bill since no additional expenditure will be incurred on account of the proposed amendment.

Panaji, SHRI PRATAPSINGH RANE
30th March, 1995.

Chief Minister

Assembly Hall, ASHOK B. ULMAN
Panaji, Secretary to the Legislative
30th March, 1995. Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution.

In pursuance of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of the Goa Sales Tax (Second Amendment) Bill, 1995.

(Annexure to Bill No. 11 of 1995)

The Goa Sales Tax (Second Amendment) Bill, 1995

The Goa Sales Tax Act, 1964

(Act 4 of 1964)

Section 7 — Rate of Tax.—

"(1) The tax payable by a dealer under this Act shall be levied on the taxable turnover at the following rates, namely:—

- (i) in respect of goods specified in the First Schedule, at the rate of twelve paise in the rupee;
- (ii) in respect of goods specified in the Third Schedule, at the rate of four paise in the rupee;
- (iii) in respect of goods specified in the Fourth Schedule, at the rate of twenty five paise in the rupee;
- (iv) in respect of goods specified in the Fifth Schedule, at the rate of seventeen paise in the rupee;
- (v) in respect of goods specified in the Sixth Schedule, at the rate specified under column 3 the-

- (vi) in respect of goods specified in the Seventh Schedule, at the rate specified under column 3 the-rein;
- (vii) in respect of goods specified in the Eighth Schedule, at the rate of half paise in the rupee;
- (viii) in respect of the goods specified in the Ninth Schedule, at the rate of one paise in the rupee;
- (ix) in respect of the goods specified in Tenth Schedule, at the rate of two paise in the rupee;
- (x) in respect of the goods specified in the Eleventh Schedule, at the rate of three paise in the rupee;
- (xi) in respect of goods specified in the Twelfth Schedule, at the rate of five paise in the rupee;
- (xii) in respect of goods specified in the Thirteenth Schedule, at the rate of six paise in the rupee;
- (xiii) in respect of goods specified in the Thirteenth Schedule, at the rate of eight paise in the rupee;
- (xiv) in respect of goods specified in the Fifteenth Schedule, at the rate of nine paise in the rupee;
- (xv) in respect of goods specified in the Sixteenth Schedule, at the rate of ten paise in the rupee;
- (xvi) in respect of goods specified in the Seventeenth Schedule, at the rate of eleven paise in the rupee;
- (xvii) in respect of goods specified in the Eighteenth Schedule, at the rate of thirteen paise in the rupee;
- (xviii) in respect of goods specified in the Nineteenth Schedule, at the rate of fourteen paise in the rupee;
- (xix) in respect of goods specified in the Twentieth Schedule, at the rate of fifteen paise in the rupee;
- (xx) in respect of goods specified in the Twenty-first Schedule, at the rate of sixteen paise in the rupee;
- (xxi) in respect of goods specified in the Twenty-second Schedule, at the rate of eighteen paise in the rupee;
- (xxii) in respect of goods specified in the Twenty-third Schedule, at the rate of nineteen paise in the rupee;
- (xxiii) in respect of goods specified in the Twenty-fourth Schedule, at the rate of twenty paise in the rupee;
- (xxiv) in respect of goods specified in the Twenty-fifth Schedule, at the rate of twenty one paise in the rupee;
- (xxv) in respect of goods specified in the Twenty-sixth Schedule, at the rate of twenty two paise in the rupee;
- (xxvi) in respect of goods specified in the Twenty-seventh Schedule, at the rate of twenty three paise in the rupee;
- (xxvii) in respect of goods specified in the Twenty-eighth Schedule, at the rate of twenty four paise in the rupee;
- (xxviii) in respect of any other goods, at the rate of seven paise in the rupee;

Provided that the Government may, by Notification in the Official Gazette, add to, or omit from, or otherwise amend any of the Schedules, without affecting the entries in the Second Schedule;

Provided further that if in respect of any goods or class of goods the Government is of opinion that it is expedient in the interest of the general public so to do, it may, by Notification in the Official Gazette, direct that the tax in respect of the taxable turnover of such goods or class of goods shall, subject to such conditions as may be specified, be levied at such modified rate not exceeding the rate applicable under this sub-section, as may be specified in the Notification.

Assembly Hall,

Panaji,

ASHOK B. ULMAN

Secretary to the Legislative

Notification

LA/B/850/1994.

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-95 is hereby published for general information in pursuance of the provisions of Rule 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 1995.

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1995

(Bill No. 12 of 1995)

A

BILL

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Forty-sixth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1995.

(2) It shall come into force with effect from the 1st day of April, 1995.

2. *Amendment of Schedule.*— For the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), the following Schedule shall be substituted, namely:—

“SCHEDULE

(See Section 14)

1. The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month, whichever is less, at the rate—

(a) in the case of Motor Vehicles carrying or adapted to carry more than six persons excluding driver, plying for hire or reward and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

(i) Vehicles permitted to ply as stage carriages— One rupee and fifty five paise per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, twenty five rupees per seat per month.

Explanation.— Where stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in clause (i) shall also be payable in respect of each of the standing passengers aforesaid as if seating

(ii) Vehicles permitted to ply as contract carriages— Fifty rupees per seat per month.

(iii) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) — Sixty rupees per seat per month.

(iv) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa — Eighty rupees per seat per month.

(b) In the case of goods carriages of which the gross vehicle weight—

(i) does not exceed 1000 kgs — Rupees forty five per month.

(ii) Exceeds 1000 kgs but does not exceed 2000 kgs — Rupees Seventy five per month.

(iii) Exceeds 2000 kgs but does not exceed 4000 kgs — Rupees eighty per month.

(iv) Exceeds 4000 kgs but does not exceed 7000 kgs — Rupees eighty five per month.

(v) Exceeds 7000 kgs but does not exceed 9500 kgs — Rupees ninety per month.

(vi) Exceeds 9500 kgs but does not exceed 12000 kgs — Rupees One hundred per month.

(vii) Exceeds 12000 kgs but does not exceed 15000 kgs — Rupees one hundred and ten per month.

(viii) Exceeds 15000 kgs — Rupees one hundred and twenty per month.

2. An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee.”.

Statement of Objects and Reasons

It is proposed to increase the rate of composition fee in respect of goods carriage vehicles and passenger vehicles as a measure of additional resource mobilisation.

This Bill seeks to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974) to that effect.

Financial Memorandum

The existing machinery would suffice for the

Act would increase the revenue by 65 lakhs approximately.

Panaji:
March, 1995

SUBHASH SHIRODKAR
Minister for Transport

Assembly Hall
Panaji:
March, 1995.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution:—

In pursuance of clauses (1) and (3) of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Bill, 1995.

Annexure to Bill No. 12 of 1995

The Goa Motor Vehicles (Taxation on Passengers and Goods)
(Amendment) Bill, 1995

The Goa, Daman and Diu Motor Vehicles (Taxation on
Passengers and Goods) Act, 1974

SCHEDULE

(See section 14)

1. The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of

the permit or for a period of the currency of permit or for a period of one month whichever is less, at the rate—

(a) in the case of a stage carriage—

Two rupees and fifty paise per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, forty rupees per seat per month;

(b) in the case of a public carrier vehicle—

Seventy rupees per month provided that in the case of a three wheeler vehicle having a carrying capacity below 1,000 kgs., the rate shall be thirty seven rupees and fifty paise per month.

2. An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee.

Assembly Hall,
Panaji,
30th March, 1995.

ASHOK B. ULMAN
Secretary to the Legislative
Assembly of Goa.